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For Fiscal Year 1987
Through November 30, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government



Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987 by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1986			
October	¹ \$57,886	¹ \$84,973	\$27,087
November	¹ 51,166	¹ 84,551	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	-9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
September	78,013	81,750	3,737
Year-to-Date	769,091	989,789	220,698
FY 1987			
October	59,012	84,267	25,255
November	52,967	79,973	27,006
Year-to-Date	111,979	164,239	52,260

¹Prior year adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, November 1986 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1986)	Budget Estimates Next Fiscal Year (1987) ²
Total on-budget and off-budget results:					
Total receipts	\$52,967	\$111,979	\$831,176	\$109,051	
On-budget receipts	38,158	82,023	615,212	81,415	
Off-budget receipts	14,809	29,956	215,964	27,636	
Total outlays	79,973	164,239	975,090	169,524	
On-budget outlays	63,639	132,419	781,447	138,948	
Off-budget outlays	16,334	31,820	193,642	30,576	
Total surplus (+) or deficit (-)	-27,006	-52,260	-143,914	-60,472	
On-budget surplus (+) or deficit (-)	-25,481	-50,396	-166,236	-57,533	
Off-budget surplus (+) or deficit (-)	-1,524	-1,864	+22,322	-2,939	
Total on-budget and off-budget financing	27,006	52,260	143,914	60,472	
Means of financing:					
By Borrowing from the public	40,352	46,287	143,504	57,253	
By Reduction of cash and monetary assets, increase (-)	-2,721	15,410	.....	5,293	
By Other means	-10,625	-9,437	410	-2,073	

¹Based on the Mid-Session Review of the FY 1987 budget released by the Office of Management and Budget on August 6, 1986.

²Budget estimates for FY 1988 are not currently available.

... No transactions.

Note: Details may not add to total due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987

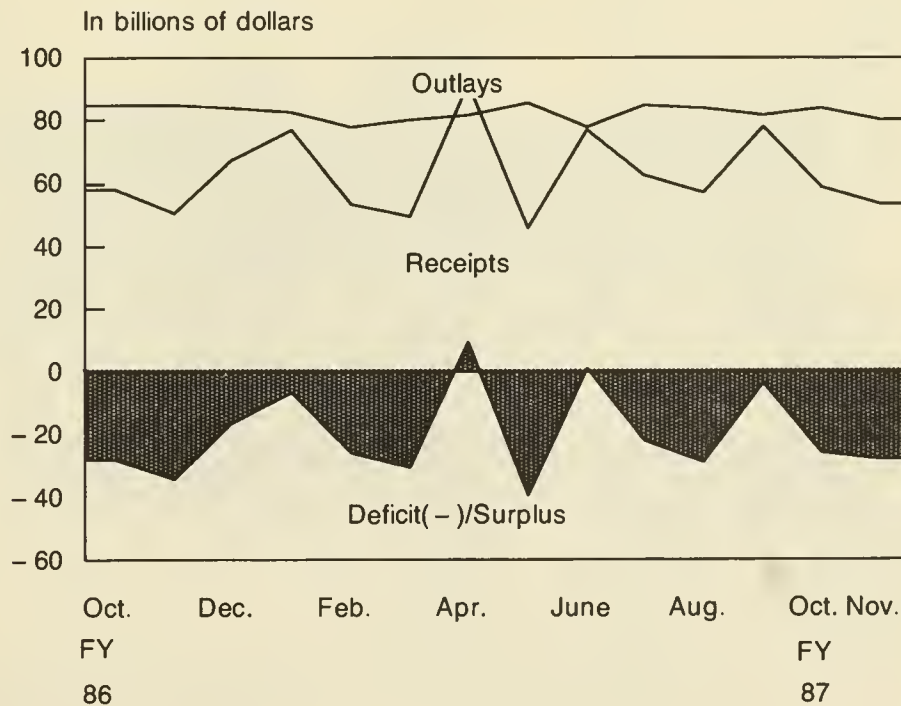


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1986 and 1987

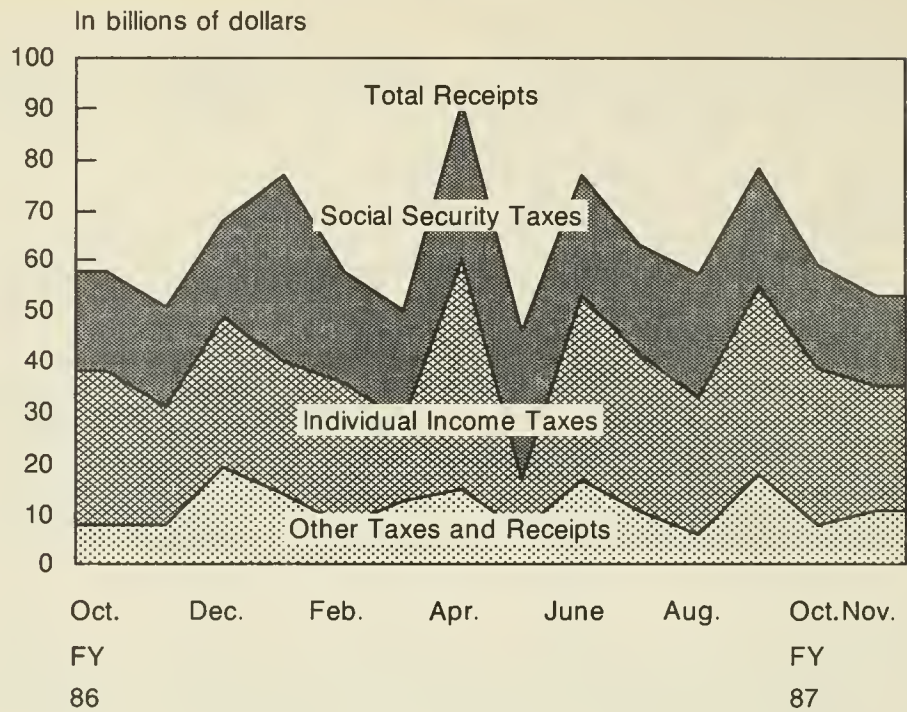


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1986 and 1987

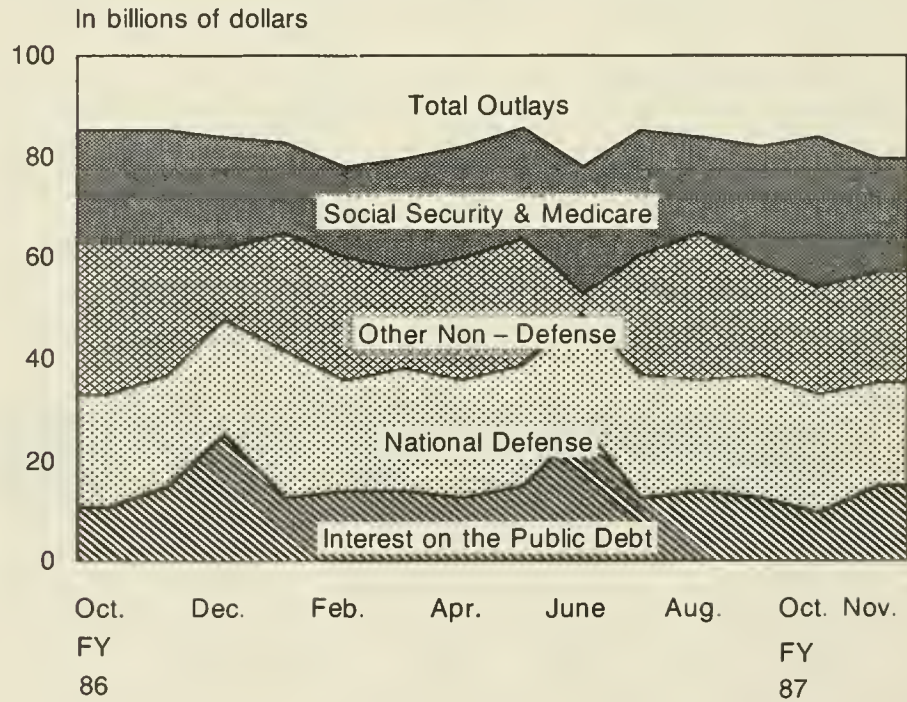


Table 3. Summary of Receipts and Outlays of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimate Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$24,122	\$55,246	\$54,002	\$381,666
Corporation income taxes	1,748	2,288	2,571	74,963
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	14,809	29,956	27,636	215,964
Employment taxes and contributions (on-budget)	4,205	8,642	7,678	59,946
Unemployment insurance	2,377	3,512	3,582	23,297
Other retirement contributions	360	820	814	5,433
Excise taxes	2,488	5,195	6,199	32,507
Estate and gift taxes	488	1,135	1,138	6,550
Customs duties	1,090	2,371	2,134	12,786
Miscellaneous receipts	1,279	2,814	3,298	18,064
Total Receipts	52,967	111,979	109,051	831,176
(On-budget)	38,158	82,023	81,415	615,212
(Off-budget)	14,809	29,956	27,636	215,964
Budget Outlays				
Legislative Branch	113	271	269	2,003
The Judiciary	73	147	172	1,202
Executive Office of the President	9	20	19	113
Funds Appropriated to the President	1,611	2,606	2,413	11,497
Department of Agriculture	5,178	10,912	11,670	42,371
Department of Commerce	159	325	386	2,102
Department of Defense—Military	20,197	42,722	42,853	274,382
Department of Defense—Civil	1,742	3,478	3,449	20,922
Department of Education	1,543	2,997	3,402	16,181
Department of Energy	907	1,746	1,974	10,110
Department of Health and Human Services, except Social Security	9,933	24,074	22,764	137,183
Department of Health and Human Services, Social Security	16,619	32,383	31,688	201,982
Department of Housing and Urban Development	1,450	2,762	2,895	13,746
Department of the Interior	372	1,010	773	4,525
Department of Justice	308	644	580	4,227
Department of Labor	1,783	3,042	2,912	23,267
Department of State	324	560	703	3,331
Department of Transportation	2,297	4,381	5,158	25,016
Department of the Treasury:				
General revenue sharing			1,126	812
Interest on the public debt	14,959	24,722	26,157	199,100
Other	-1,049	-2,847	-2,109	-18,356
Environmental Protection Agency	382	825	905	4,434
General Services Administration	130	-313	-119	-521
National Aeronautics and Space Administration	626	1,252	1,491	7,582
Office of Personnel Management	2,141	4,167	3,926	26,691
Small Business Administration	30	309	165	144
Veterans Administration	790	4,274	5,422	25,959
Other independent agencies	926	2,589	2,742	10,046
Allowances, undistributed				1,378
Undistributed offsetting receipts:				
Other interest		-901		-903
Employer share, employee retirement (on-budget)	-1,955	-3,948	-3,908	-29,964
Employer share, employee retirement (off-budget)	-251	-502	-436	-3,314
Interest received by on-budget trust funds	-1,294	2,119	1,024	-29,344
Interest received by off-budget trust funds	-35	-61	-676	-5,026
Rents and royalties on the Outer Continental Shelf lands	-49	-1,524	-266	-4,190
Sale of major physical assets				-3,600
Total Outlays	79,973	164,239	169,524	975,090
(On-budget)	63,639	132,419	138,948	781,447
(Off-budget)	16,334	31,820	30,576	193,642
Surplus (+) or deficit (-)	-27,006	-52,260	-60,472	-143,914
(On-budget)	-25,481	-50,396	-57,533	-166,236
(Off-budget)	-1,524	-1,864	-2,939	+22,322

¹Based on the Mid-Session Review of the FY 1987 Budget released by the Office of Management and Budget on August 6, 1986.
Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, November 1986 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$24,242			\$53,798			\$52,776		
Presidential Election Campaign Fund	(**)			(**)			1		
Other	11,143			4,265			3,689		
Total—Individual income taxes	25,388	\$1,263	\$24,122	58,063	\$2,817	\$55,248	58,485	\$2,483	\$54,002
Corporation income taxes	2,716	988	1,748	5,935	3,647	2,288	5,748	3,178	2,571
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	112,324		12,324	24,618		24,618	22,998		22,998
Self-Employment Contributions Act taxes	166		166	166		166	109		109
Deposits by States	965		965	2,491		2,491	1,934		1,934
Total—FOASI trust fund	13,456		13,456	27,276		27,276	25,041		25,041
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	11,185		1,185	2,367		2,367	2,209		2,209
Self-Employment Contributions Act taxes	18		18	18		18	15		15
Receipts from Railroad Retirement Account									
Deposits by States	151		151	295		295	371		371
Total—FDI trust fund	1,354		1,354	2,681		2,681	2,595		2,595
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	13,489		3,489	6,989		6,989	6,092		8,092
Self-Employment Contributions Act taxes	39		39	39		39	20		20
Receipts from Railroad Retirement Board									
Deposits by States	437		437	857		857	1,001		1,001
Total—FHI trust fund	3,964		3,964	7,885		7,885	7,113		7,113
Railroad retirement accounts:									
Rail industry pension fund	117	3	114	397	2	395	228	4	224
Railroad social security equivalent benefit	127		127	362		362	341		341
Total—Employment taxes and contributions	19,018	3	19,015	38,600	2	38,598	35,318	4	35,314
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,831		1,831	2,773		2,773	2,947		2,947
Federal Unemployment Tax Act taxes	553	8	545	700	15	685	592	17	575
Railroad Unemployment Ins. Act contributions	(**)		(**)	54		54	60		60
Total—Unemployment trust fund	2,385	8	2,377	3,527	15	3,512	3,599	17	3,582
Federal employees retirement contributions:									
Civil service retirement and disability fund	349		349	798		798	790		790
Foreign service retirement and disability fund	3		3	6		6	7		7
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Federal employees retirement contributions	352		352	804		804	798		798
Other retirement contributions:									
Civil service retirement and disability fund	8		8	15		15	16		16
Total—Social insurance taxes and contributions	21,783	11	21,751	42,947	17	42,930	39,731	21	39,710
Excise taxes:									
Miscellaneous excise taxes ²	1,130	29	1,102	2,385	58	2,327	3,860	95	3,785
Airport and airway trust fund	253		253	514		514	529		529
Highway trust fund	1,079		1,079	2,244		2,244	1,823		1,823
Black lung disability trust fund	54		54	110		110	83		83
Total—Excise taxes	2,518	29	2,488	5,253	58	5,195	8,294	95	8,199
Estate and gift taxes	498	10	488	1,180	24	1,135	1,188	30	1,138
Customs duties	1,124	33	1,090	2,439	88	2,371	2,201	87	2,134
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,140		1,140	2,564		2,564	3,084		3,084
All other	140	1	140	250	1	249	217	3	215
Total—Miscellaneous receipts	1,280	1	1,279	2,814	1	2,814	3,301	3	3,298
Total—Receipts	55,282	2,315	52,987	118,611	8,832	111,979	114,908	5,854	109,051
Total—On-budget	40,473	2,315	38,158	88,655	8,832	82,023	87,270	5,854	81,415
Total—Off-budget	14,809		14,809	29,956		29,958	27,838		27,636

¹In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been increased and "Federal Contributions Act Taxes correspondingly decreased" by \$104 million to correct estimates for the quarter ending December 31, 1985. "Individual Income Taxes Other" has been decreased and "Self Employment Contributions Act Taxes correspondingly increased" by \$223 million to correct estimates for calendar year 1984 and prior.

²Includes amounts received for Windfall Profits Tax pursuant to P.L. 96-223.

... No Transactions.

(**) Less than \$500,000.

Note: Throughout this statement, details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$23	(**)	\$23	\$48	\$1	\$47	\$44	\$1	\$43
House of Representatives	36	\$1	36	75	1	74	83	2	81
Joint items	15	.....	15	24	.....	24	10	.....	10
Congressional Budget Office	1	.....	1	2	.....	2	3	.....	3
Architect of the Capitol	9	.....	9	18	.....	18	9	.....	9
Library of Congress	16	.....	16	31	.....	31	39	.....	39
Government Printing Office:									
Revolving fund (net)	1	.....	1	32	.....	32	7	.....	7
General fund appropriations	8	.....	8	14	.....	14	26	.....	26
General Accounting Office	3	.....	3	23	.....	23	47	.....	47
United States Tax Court	2	.....	2	4	.....	4	4	.....	4
Other Legislative Branch agencies	1	.....	1	2	.....	2	3	.....	3
Proprietary receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	1	-1
Intrabudgetary transactions .....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Total—Legislative Branch	114	1	113	273	3	271	273	4	269
The Judiciary:									
Supreme Court of the United States	1	.....	1	3	.....	3	3	.....	3
Courts of appeals, district courts, and other judicial services	18	.....	18	41	.....	41	160	.....	160
Other	55	.....	55	103	.....	103	10	.....	10
Total—The Judiciary	73	.....	73	147	.....	147	172	.....	172
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	5	.....	5	4	.....	4
Office of Management and Budget	3	.....	3	6	.....	6	7	.....	7
Other	5	.....	5	9	.....	9	8	.....	8
Total—Executive Office of the President	9	.....	9	20	.....	20	19	.....	19
Funds Appropriated to the President:									
Disaster relief .....	.....	.....	.....	(**)	.....	(**)	47	.....	47
International security assistance:									
Guarantee reserve fund	70	119	-49	111	146	-35	98	111	-12
Foreign military sales credit	70	.....	70	199	.....	199	358	.....	358
FFB direct loans	70	49	20	195	78	118	60	44	16
Economic support fund	1,390	.....	1,390	1,461	.....	1,461	1,427	.....	1,427
Military assistance	1	.....	1	2	.....	2	102	.....	102
Peacekeeping operations	3	.....	3	10	.....	10	6	.....	6
Other	43	.....	43	45	.....	45	6	.....	6
Proprietary receipts from the public .....	.....	15	-15	.....	16	-16	.....	16	-16
Total—International security assistance	1,646	183	1,463	2,024	240	1,784	2,058	171	1,887
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association .....	.....	.....	.....	.....	.....	.....	127	.....	127
Inter-American Development Bank	14	.....	14	47	.....	47	58	.....	58
Other .....	.....	.....	.....	20	.....	20	70	.....	70
International organizations and programs	5	.....	5	46	.....	46	12	.....	12
Total—Multilateral assistance	19	.....	19	113	.....	113	268	.....	268
Agency for International Development:									
Functional development assistance program	125	(**)	125	304	(**)	304	284	1	283
Operating expenses, Agency for International Development	44	.....	44	74	.....	74	73	.....	73
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	17	3	13	19	4	15	19	3	17
Proprietary receipts from the public .....	.....	84	-84	.....	122	-122	.....	122	-122
Total—Agency for International Development	187	88	99	397	126	272	377	125	251
Trade and development program	2	.....	2	3	.....	3	3	.....	3
Peace Corps	13	.....	13	20	.....	20	23	.....	23
Overseas Private Investment Corporation:									
Public Enterprise Funds	(**)	5	-5	-4	8	-13	-10	7	-16
FFB loan asset purchases .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inter-American Foundation	5	(**)	5	7	1	6	5	3	2
African Development Foundation	1	.....	1	1	.....	1	1	.....	1
Total—International development assistance	227	93	134	536	135	402	666	135	531

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-\$210	.....	-\$210	\$29	.....	\$29	-\$329	.....	-\$329
Military sales programs:									
Foreign military sales trust fund	667	.....	667	1,545	.....	1,545	1,594	.....	1,594
Other	37	\$21	17	61	\$30	32	19	-\$3	22
Proprietary receipts from the public .....	.....	460	-460	.....	1,186	-1,186	.....	1,343	-1,343
Other .....	(**)	.....	(**)	(**)	.....	(**)	3	.....	3
Total—Funds Appropriated to the President	2,368	757	1,611	4,196	1,590	2,806	4,059	1,648	2,413
Department of Agriculture:									
Departmental administration	4	.....	4	5	.....	5	5	.....	5
Agricultural Research Service	36	.....	36	77	.....	77	83	.....	83
Cooperative State Research Service	33	.....	33	50	.....	50	38	.....	38
Extension Service	30	.....	30	49	.....	49	50	.....	50
Statistical Reporting Service	2	.....	2	9	.....	9	10	.....	10
Economic Research Service	3	.....	3	4	.....	4	-9	.....	-9
Foreign Agricultural Service	7	.....	7	12	.....	12	13	.....	13
Foreign Assistance Programs	64	.....	64	228	.....	228	212	.....	212
Agricultural Stabilization and Conservation Service	-12	.....	-12	-14	.....	-14	21	.....	21
Federal Crop Insurance Corporation	82	29	53	144	40	104	190	31	159
Commodity Credit Corporation:									
Price support and related programs	3,720	381	3,339	7,504	954	6,550	7,561	536	7,026
National Wool Act Program .....	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Rural Electrification Administration:									
FFB direct loans and asset purchases	25	.....	25	71	1	71	48	14	34
Other	68	90	-22	127	183	-56	120	180	-61
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	(**)	(**)	(**)	.....	(**)	(**)	(**)	.....	(**)
Rural housing insurance fund	471	214	258	1,045	565	480	1,115	746	369
Agricultural credit insurance fund	77	446	-369	559	729	-170	717	854	-136
Rural development insurance fund	86	34	52	908	742	166	795	642	153
Rural water and waste disposal grants	12	.....	12	30	.....	30	40	.....	40
Salaries and expenses	27	.....	27	60	.....	60	63	.....	63
FFB loan asset purchases .....	.....	.....	.....	.....	.....	.....	220	.....	220
Other	3	.....	3	7	.....	7	6	1	4
Total—Farmers Home Administration	676	694	-18	2,608	2,036	572	2,956	2,242	714
Soil Conservation Service:									
Conservation operations	27	.....	27	52	.....	52	56	.....	56
Watershed and flood prevention operations	19	.....	19	40	.....	40	48	.....	48
Other	6	.....	6	12	.....	12	13	.....	13
Animal and Plant Health Inspection Service	25	.....	25	47	.....	47	28	.....	28
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	32	.....	32	67	.....	67	14	.....	14
Other	9	.....	9	22	.....	22	38	9	29
Food Safety and Inspection Service	29	.....	29	57	.....	57	56	.....	56
Food and Nutrition Service:									
Food stamp program	1,033	.....	1,033	2,035	.....	2,035	1,879	.....	1,879
Nutrition assistance for Puerto Rico	1	.....	1	1	.....	1	136	.....	136
Child nutrition programs	365	.....	365	572	.....	572	556	.....	556
Women, infants and children programs	122	.....	122	252	.....	252	254	.....	254
Other	21	.....	21	38	.....	38	36	.....	36
Total—Food and Nutrition Service	1,541	.....	1,541	2,898	.....	2,898	2,861	.....	2,861
Forest Service:									
Forest research	9	.....	9	17	.....	17	18	.....	18
National Forests system	92	.....	92	313	.....	313	351	.....	351
Construction	21	.....	21	45	.....	45	55	.....	55
Forest Service permanent appropriations	4	.....	4	9	.....	9	163	.....	163
Cooperative work	9	.....	9	-85	.....	-85	-114	.....	-114
Other	10	.....	10	14	.....	14	18	.....	18
Total—Forest Service	144	.....	144	312	.....	312	492	.....	492
Other	14	1	13	28	3	24	28	4	24
Proprietary receipts from the public .....	.....	212	-212	.....	280	-280	.....	246	-246
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	6,586	1,408	5,178	14,409	3,497	10,912	14,933	3,283	11,870

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$25	\$6	\$19	\$52	\$12	\$40	\$108	\$13	\$95
Bureau of the Census	16		16	36		36	34		34
Economic and Statistical Analysis	4		4	9		9	13		13
Economic Development Assistance				(**)		(**)	-2		-2
Promotion of Industry and Commerce	13		13	39		39	36		36
Science and technology:									
National Oceanic and Atmospheric Administration	94	1	93	175	2	173	192	3	190
Patent and Trademark Office	7		7	14		14	15		15
National Bureau of Standards	9		9	17		17	21		21
National Telecommunications and Information Administration	3		3	7		7	7		7
Total—Science and technology	113	1	112	213	2	211	235	3	233
Proprietary receipts from the public		4	-4		7	-7		19	-19
Intrabudgetary transactions	-1		-1	-2		-2	-3		-3
Total—Department of Commerce	171	12	159	347	21	325	321	35	366
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,219		2,219	4,466		4,466	4,550		4,550
Department of the Navy	2,015		2,015	4,071		4,071	3,906		3,906
Department of the Air Force	1,716		1,716	3,485		3,485	3,281		3,281
Total—Military personnel	5,949		5,949	12,021		12,021	11,737		11,737
Operation and maintenance:									
Department of the Army	1,767		1,767	3,411		3,411	3,333		3,333
Department of the Navy	1,863		1,863	3,954		3,954	4,026		4,026
Department of the Air Force	1,655		1,655	3,535		3,535	3,687		3,687
Defense agencies	460		460	1,075		1,075	1,127		1,127
Total—Operation and maintenance	5,746		5,746	11,975		11,975	12,173		12,173
Procurement:									
Department of the Army	1,177		1,177	2,574		2,574	2,425		2,425
Department of the Navy	2,053		2,053	4,262		4,262	4,202		4,202
Department of the Air Force	2,250		2,250	5,259		5,259	5,097		5,097
Defense agencies	167		167	270		270	165		165
Total—Procurement	5,648		5,648	12,366		12,366	11,889		11,889
Research, development, test, and evaluation:									
Department of the Army	337		337	600		600	611		611
Department of the Navy	751		751	1,428		1,428	1,516		1,516
Department of the Air Force	1,021		1,021	2,206		2,206	2,270		2,270
Defense agencies	424		424	809		809	649		649
Total—Research, development, test, and evaluation	2,532		2,532	5,044		5,044	5,045		5,045
Military construction:									
Department of the Army	148		148	329		329	234		234
Department of the Navy	105		105	257		257	218		218
Department of the Air Force	75		75	236		236	395		395
Defense agencies	57		57	74		74	80		80
Total—Military construction	385		385	896		896	928		928
Family housing	217		217	449		449	444		444
Revolving and management funds:									
Public enterprise funds	9	(**)	9	10	(**)	9	(**)	(**)	(**)
Intragovernmental funds:									
Department of the Army	-51		-51	86		86	14		14
Department of the Navy:									
FFB direct loans		25	-25		25	-25	181		181
Other	-3		-3	223		223	240		240
Department of the Air Force	-61		-61	-251		-251	7		7
Defense agencies	-267		-267	-445		-445	-156		-156
Other	28	26	2	67	55	12	55	48	7
Proprietary receipts from the public		-156	156		-52	52		-4	4
Intrabudgetary transactions	-42		-42	311		311	339		339
Total—Department of Defense—Military	20,091	-105	20,197	42,750	29	42,722	42,898	45	42,853

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10	.....	\$10	\$17	.....	\$17	\$20	.....	\$20
Construction, general	107	.....	107	178	.....	178	153	.....	153
Operation and maintenance, general	99	.....	99	189	.....	189	212	.....	212
Flood control and coastal emergencies	23	.....	23	42	.....	42	82	.....	82
Other	16	.....	16	79	.....	79	59	.....	59
Proprietary receipts from the public .....	.....	\$4	-4	.....	\$9	-9	.....	\$8	-8
Total—Corps of Engineers	254	4	251	505	9	496	526	8	518
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	10,524	.....	10,524	10,500	.....	10,500
Military retirement fund	1,486	.....	1,486	2,970	.....	2,970	2,922	.....	2,922
Intrabudgetary transactions .....	.....	.....	.....	-10,524	.....	-10,524	-10,500	.....	-10,500
Other	6	.....	6	13	(**)	13	10	(**)	10
Proprietary receipts from the public .....	.....	(**)	(**)	.....	1	-1	.....	1	-1
Total—Department of Defense—Civil	1,746	4	1,742	3,487	10	3,478	3,458	9	3,449
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	20	.....	20	327	.....	327	670	.....	670
Impact aid	186	.....	186	193	.....	193	171	.....	171
Special programs	63	.....	63	139	.....	139	119	.....	119
Indian education	1	.....	1	3	.....	3	24	.....	24
Total—Office of Elementary and Secondary Education	271	.....	271	663	.....	663	984	.....	984
Office of Bilingual Education and Minority Languages Affairs	12	.....	12	26	.....	26	40	.....	40
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	118	.....	118	262	.....	262	225	.....	225
Rehabilitation services and handicapped research	107	.....	107	245	.....	245	209	.....	209
Payments to institutions for the handicapped	8	.....	8	18	.....	18	15	.....	15
Office of Vocational and Adult Education	151	.....	151	262	.....	262	170	.....	170
Office of Postsecondary Education:									
College housing loans	1	23	-23	2	56	-55	(**)	54	-54
Student financial assistance	412	.....	412	907	.....	907	817	.....	817
Guaranteed student loans	418	.....	418	502	.....	502	828	.....	828
Higher education	25	.....	25	82	.....	82	92	.....	92
Howard University	14	.....	14	21	.....	21	24	.....	24
Higher education facilities loans and insurance	-9	.....	-9	-13	.....	-13	-12	.....	-12
Total—Office of Postsecondary Education	859	23	836	1,500	56	1,444	1,749	54	1,695
Office of Educational Research and Improvement	17	.....	17	37	.....	37	25	.....	25
Departmental management	24	.....	24	45	.....	45	44	.....	44
Proprietary receipts from the public .....	.....	1	-1	.....	4	-4	.....	5	-5
Total—Department of Education	1,567	24	1,543	3,058	60	2,997	3,461	59	3,402
Department of Energy:									
Atomic energy defense activities	580	.....	580	1,204	.....	1,204	1,192	.....	1,192
Energy programs:									
General science and research activities	61	.....	61	101	.....	101	117	.....	117
Energy supply, R and D activities	169	.....	169	380	.....	380	420	.....	420
Uranium supply and enrichment activities	73	.....	73	122	.....	122	193	.....	193
Fossil energy research and development	27	.....	27	50	.....	50	57	.....	57
Naval petroleum and oil shale reserves	20	.....	20	31	.....	31	25	.....	25
Energy conservation	43	.....	43	83	.....	83	82	.....	82
Strategic petroleum reserve	51	.....	51	111	.....	111	165	.....	165
Federal Energy Regulatory Commission	6	.....	6	14	.....	14	7	.....	7
Alternative fuels productions:									
FFB direct loans .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	32	.....	32	63	.....	63	51	.....	51
Other	23	.....	23	38	.....	38	32	.....	32
Total—Energy programs	505	.....	505	993	.....	993	1,148	.....	1,148
Power Marketing Administration	85	72	13	184	187	-3	229	187	41
Departmental administration	26	.....	26	62	.....	62	95	.....	95
Proprietary receipts from the public .....	.....	203	-203	.....	488	-488	.....	502	-502
Intrabudgetary transactions	-13	.....	-13	-22	.....	-22	(**)	.....	(**)
Total—Department of Energy	1,182	275	907	2,420	674	1,746	2,664	690	1,974

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$28	(**)	\$27	\$58	(**)	\$58	\$74	(**)	\$73
Health Resources and Services Administration:									
Public enterprise funds .....	(**)	.....	(**)	(**)	.....	(**)	7	.....	7
Health resources and services ¹	123	.....	123	233	.....	233	216	.....	218
Indian health and facilities	67	.....	67	133	.....	133	145	.....	145
FFB loan asset purchases .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Centers for Disease Control	34	.....	34	66	.....	66	60	.....	60
National Institutes of Health:									
Cancer research	106	.....	106	210	.....	210	193	.....	193
Heart, lung, and blood research	80	.....	80	151	.....	151	130	.....	130
National Institute of diabetes, and digestive and kidney diseases	46	.....	46	87	.....	87	78	.....	78
Neurological and communicative disorders and stroke	38	.....	38	75	.....	75	59	.....	59
Allergy and infectious diseases	29	.....	29	66	.....	66	55	.....	55
General medical sciences	36	.....	36	72	.....	72	71	.....	71
Child health and human development	28	.....	28	54	.....	54	50	.....	50
Other research institutes	48	.....	48	102	.....	102	93	.....	93
Research resources	19	.....	19	39	.....	39	48	.....	48
Other	-47	.....	-47	-14	.....	-14	20	.....	20
Total—National Institutes of Health	384	.....	384	842	.....	842	796	.....	796
Alcohol, Drug Abuse, and Mental Health Administration	80	.....	80	164	.....	164	164	.....	164
Office of Assistant Secretary for Health	18	.....	18	38	.....	38	26	.....	26
Total—Public Health Service	734	(**)	734	1,534	(**)	1,534	1,488	(**)	1,487
Health Care Financing Administration:									
Grants to States for Medicaid	2,102	.....	2,102	4,453	.....	4,453	4,127	.....	4,127
Payments to health care trust funds	1,499	.....	1,499	2,996	.....	2,996	3,049	.....	3,049
Program management	-15	.....	-15	-8	.....	-8	-4	.....	-4
Federal hospital insurance trust fund:									
Benefit payments	3,722	.....	3,722	8,300	.....	8,300	8,112	.....	8,112
Administrative expenses and construction	58	.....	58	118	.....	118	119	.....	119
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	3,780	.....	3,780	8,418	.....	8,418	8,231	.....	8,231
Federal supplementary medical ins. trust fund:									
Benefit payments	2,131	.....	2,131	4,915	.....	4,915	4,220	.....	4,220
Administrative expenses and construction	96	.....	96	188	.....	188	171	.....	171
Total—FSMI trust fund	2,227	.....	2,227	5,103	.....	5,103	4,391	.....	4,391
Total—Health Care Financing Administration	9,593	.....	9,593	20,962	.....	20,962	19,795	.....	19,795
Social Security Administration:									
Payments to social security trust funds	37	.....	37	943	.....	943	-8	.....	-8
Special benefits for disabled coal miners	80	.....	80	160	.....	160	169	.....	169
Supplemental security income program	111	.....	111	1,769	.....	1,769	2,474	.....	2,474
Total—Social Security Administration	229	.....	229	2,872	.....	2,872	2,636	.....	2,636
Family Support Administration:									
Program Administration	4	.....	4	5	.....	5	.....	.....	.....
Family Support Payments to States	744	.....	744	1,652	.....	1,652	1,744	.....	1,744
Low income home energy assistance	106	.....	106	162	.....	162	263	.....	263
Refugee and alien assistance	32	.....	32	71	.....	71	58	.....	58
Community services	22	.....	22	38	(**)	38	47	(**)	47
Work Incentives	5	.....	5	10	.....	10	17	.....	17
Total—Family Support Administration	914	.....	914	1,939	(**)	1,939	2,129	(**)	2,129
Human Development Services:									
Social services block grants	239	.....	239	276	.....	276	379	.....	379
Human development services	149	.....	149	299	.....	299	358	.....	358
Family social services	61	.....	61	140	.....	140	120	.....	120
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Human Development Services	450	.....	450	715	.....	715	857	.....	857
Departmental management	-4	.....	-4	11	.....	11	45	.....	45
Proprietary receipts from the public .....	.....	\$483	-483	.....	\$963	-963	.....	\$947	-947
Intragovernmental transactions:									
Payments for health insurance for the aged:									
Federal Hospital Insurance Trust Fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	-1,491	.....	-1,491	-2,989	.....	-2,989	-3,049	.....	-3,049
Payments for tax and other credits:									
Federal hospital insurance trust fund	-7	.....	-7	-7	.....	-7	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	-189	.....	-189
Total—Department of Health and Human Services, Except Social Security	10,416	483	9,933	25,037	964	24,074	23,711	947	22,764

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$14,829	.....	\$14,829	\$29,668	.....	\$29,668	\$28,006	.....	\$28,006
Administrative expenses and construction	129	.....	129	246	.....	246	263	.....	263
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	234	.....	234
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	14,958	.....	14,958	29,914	.....	29,914	28,504	.....	28,504
Federal disability insurance trust fund:									
Benefit payments	1,649	.....	1,649	3,311	.....	3,311	3,122	.....	3,122
Administrative expenses and construction	50	.....	50	101	.....	101	99	.....	99
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	1,699	.....	1,699	3,412	.....	3,412	3,222	.....	3,222
Proprietary receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions ¹	-37	.....	-37	-943	.....	-943	-38	.....	-38
Total—Department of Health and Human Services, Social Security	16,619	(**)	16,619	32,383	(**)	32,383	31,688	(**)	31,688
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	331	\$536	-205	711	\$1,062	-351	388	\$712	-324
Housing for the elderly or handicapped fund	314	42	272	349	79	270	316	72	245
Other	1	5	-4	3	11	-8	9	9	(**)
Rent supplement payments	5	.....	5	6	.....	6	9	.....	9
Homeownership assistance	13	.....	13	26	.....	26	26	.....	26
Rental housing assistance	55	.....	55	97	.....	97	115	.....	115
Low-rent public housing	185	.....	185	252	.....	252	587	.....	587
Collage Housing Grants .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lower income housing assistance	591	.....	591	1,313	.....	1,313	1,259	.....	1,259
Other	10	.....	10	16	.....	16	8	.....	8
Total—Housing Programs	1,505	584	922	2,774	1,152	1,622	2,718	793	1,925
Public and Indian Housing:									
Low-rent housing—loans and other expenses	250	2	248	382	6	376	241	22	220
Payments for operation of low-income housing projects	113	.....	113	233	.....	233	206	.....	206
FFB direct loans .....	.....	.....	.....	.....	.....	.....	.....	35	-35
Total—Public and Indian Housing	363	2	361	615	6	608	447	56	391
Government National Mortgage Association:									
Management and liquidating functions fund	6	24	-19	24	43	-19	75	232	-158
Guarantees of mortgage-backed securities	7	41	-34	22	74	-52	3	49	-46
Participation sales fund	-50	.....	-50	-37	.....	-37	-33	.....	-33
Total—Government National Mortgage Association	-38	66	-103	9	117	-108	44	281	-236
Community Planning and Development:									
Public enterprise fund	6	9	-3	11	21	-10	20	21	-1
FFB direct loans	1	2	-1	6	6	(**)	4	1	3
Community development grants	239	.....	239	513	.....	513	635	.....	635
Urban development grants	31	.....	31	70	.....	70	96	.....	96
Other	8	.....	8	21	.....	21	13	.....	13
Total—Community Planning and Development	286	11	274	621	27	594	769	22	747
Management and administration	-8	.....	-8	39	.....	39	58	.....	58
Other	4	.....	4	7	.....	7	10	.....	10
Total—Department of Housing and Urban Development	2,113	663	1,450	4,065	1,302	2,762	4,047	1,152	2,895

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$35	.....	\$35	\$73	.....	\$73	\$73	.....	\$73
Payments in lieu of taxes .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Payments to States and counties for general purpose fiscal assistance	-59	.....	-59	6	.....	6	10	.....	10
Other	6	.....	6	13	.....	13	14	.....	14
Minerals Management Service	38	.....	38	103	.....	103	117	.....	117
Office of Surface Mining Reclamation and Enforcement	18	.....	18	42	.....	42	56	.....	56
Total—Land and minerals management	38	.....	38	238	.....	238	271	.....	271
Water and science:									
Bureau of Reclamation:									
Construction program	70	\$4	66	151	\$10	142	176	\$13	163
Operation and maintenance	10	.....	10	20	.....	20	25	.....	25
Other	14	.....	14	27	.....	27	23	.....	23
Geological Survey	18	.....	18	53	.....	53	57	.....	57
Bureau of Mines	12	1	12	24	3	21	22	4	18
Total—Water and science	124	5	119	275	12	263	304	17	287
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	46	.....	46	84	.....	84	70	.....	70
National Park Service	80	.....	80	142	.....	142	144	.....	144
Total—Fish and wildlife and parks	126	.....	126	226	.....	226	214	.....	214
Bureau of Indian Affairs:									
Operation of Indian programs									
Construction	94	.....	94	146	.....	146	150	.....	150
Indian tribal funds	-6	.....	-6	19	.....	19	20	.....	20
Other	13	.....	13	30	.....	30	38	.....	38
Other	3	(**)	3	11	1	11	6	1	5
Total—Bureau of Indian Affairs	104	(**)	104	207	1	206	214	1	213
Territorial and International Affairs:									
FFB direct loans									
Other	69	.....	69	254	.....	254	31	.....	31
Departmental offices	6	.....	6	37	.....	37	35	.....	35
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other	-1	1	.....	-1	1	.....	-1	1	.....
Other	90	-90	.....	215	-215	.....	273	-273	.....
Intrabudgetary transactions	(**)	(**)	(**)	(**)	(**)	(**)	-7	.....	-7
Total—Department of the Interior	466	94	372	1,237	227	1,010	1,063	290	773
Department of Justice:									
General administration									
United States Parole Commission	-4	.....	-4	28	.....	28	14	.....	14
Legal activities	1	.....	1	1	.....	1	1	.....	1
Interagency law enforcement	65	.....	65	114	.....	114	122	.....	122
Federal Bureau of Investigation .....	(**)	.....	(**)	(**)	.....	(**)	5	.....	5
Drug Enforcement Administration	88	.....	88	185	.....	185	181	.....	181
Immigration and Naturalization Service	42	.....	42	74	.....	74	44	.....	44
Federal Prison System	44	.....	44	94	.....	94	95	.....	95
Office of Justice Programs	60	3	57	118	6	112	103	5	98
Other	15	.....	15	36	.....	36	20	(**)	20
Total—Department of Justice	311	3	308	651	6	644	585	5	580
Department of Labor:									
Employment and Training Administration:									
Program administration	5	.....	5	9	.....	9	9	.....	9
Training and employment services	236	.....	236	459	.....	459	513	.....	513
Community service employment for older Americans	21	.....	21	106	.....	106	49	.....	49
Federal unemployment benefits and allowances	13	.....	13	30	.....	30	14	.....	14
State unemployment insurance and employment service operation	84	.....	84	65	.....	65	8	.....	8
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	(**)	(**)	(**)	(**)	(**)	(**)	-2	.....	-2

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,038	.....	\$1,038	\$2,170	.....	\$2,170	\$2,077	.....	\$2,077
State administrative expenses	138	.....	138	346	.....	346	360	.....	360
Federal administrative expenses	11	.....	11	-6	.....	-6	14	.....	14
Veterans employment and training	8	.....	8	20	.....	20	15	.....	15
Interest on refunds of taxes	1	.....	1	2	.....	2	2	.....	2
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on advances to the employment security administration account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance:									
Railroad unemployment benefits	11	.....	11	29	.....	29	29	.....	29
Administrative expenses	3	.....	3	2	.....	2	6	.....	6
Payment of interest on advances from railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Unemployment trust fund	1,210	.....	1,210	2,562	.....	2,562	2,502	.....	2,502
Total—Employment and Training Administration	1,570	.....	1,570	3,231	.....	3,231	3,093	.....	3,093
Labor-Management Services									
Pension Benefit Guaranty Corporation	28	\$16	12	54	\$26	28	35	\$30	5
Employment Standards Administration:									
Salaries and expenses	16	.....	16	26	.....	26	32	.....	32
Special benefits	86	.....	86	-415	.....	-415	-346	.....	-346
Black lung disability trust fund	51	.....	51	102	.....	102	87	.....	87
Special workers' compensation expenses	6	.....	6	12	.....	12	11	.....	11
Occupational Safety and Health Administration	16	.....	16	29	.....	29	31	.....	31
Mine Safety and Health Administration	10	.....	10	21	.....	21	22	.....	22
Bureau of Labor Statistics	16	.....	16	26	.....	26	20	.....	20
Departmental management	1	.....	1	16	.....	16	20	.....	20
Proprietary receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions	-3	.....	-3	-42	.....	-42	-71	.....	-71
Total—Department of Labor	1,799	16	1,783	3,068	26	3,042	2,942	30	2,912
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	111	.....	111	239	.....	239	203	.....	203
Acquisition, operation, and maintenance of buildings abroad	18	.....	18	47	.....	47	41	.....	41
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	15	.....	15
Foreign Service retirement and disability fund	21	.....	21	42	.....	42	39	.....	39
Other	1	.....	1	4	.....	4	7	.....	7
Total—Administration of Foreign Affairs	152	.....	152	333	.....	333	304	.....	304
International Organizations and Conferences									
International Commissions	2	.....	2	3	.....	3	6	.....	6
Migration and Refugee Assistance	38	.....	38	66	.....	66	76	.....	76
International Narcotics Control	3	.....	3	7	.....	7	7	.....	7
Other	3	.....	3	19	.....	19	4	.....	4
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	-1	.....	1
Intrabudgetary transactions .....	(**)	.....	(**)	(**)	.....	(**)	-15	.....	-15
Total—Department of State	324	.....	324	560	.....	560	702	-1	703
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,116	.....	1,116	2,214	.....	2,214	2,876	.....	2,876
Other	6	.....	6	5	.....	5	7	1	6
Other programs	14	.....	14	16	.....	16	44	.....	44
Total—Federal Highway Administration	1,136	.....	1,136	2,235	.....	2,235	2,928	1	2,927
National Highway Traffic Safety Administration:									
Operations and research	5	.....	5	12	.....	12	13	.....	13
Trust fund share of operations and research	10	.....	10	23	.....	23	20	.....	20
Other .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(*)	(*)	(*)	\$4	(**)	\$4	(**)	\$1	-\$1
Northeast corridor improvement program	\$10	.....	\$10	19	.....	19	\$27	.....	27
Grants to National Railroad Passenger Corporation	158	.....	158	158	.....	158	136	.....	136
FFB direct loans .....	.....	\$2	-2	.....	\$2	-2	.....	4	-4
Other	7	.....	7	13	.....	13	17	.....	17
Total—Federal Railroad Administration	175	2	173	195	2	192	181	4	178
Urban Mass Transportation Administration:									
Formula grants	110	.....	110	209	.....	209	169	.....	169
Discretionary grants	57	.....	57	100	.....	100	160	.....	160
Other	82	.....	82	168	.....	168	166	.....	166
Federal Aviation Administration:									
Operations	265	.....	265	490	.....	490	478	.....	478
Other	4	.....	4	6	.....	6	7	.....	7
Airport and airway trust fund:									
Grants-in-aid for airports	87	.....	87	200	.....	200	151	.....	151
Facilities and equipment	53	.....	53	104	.....	104	89	.....	89
Research, engineering and development	23	.....	23	43	.....	43	50	.....	50
Operations .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Airport and airway trust fund	163	.....	163	347	.....	347	290	.....	290
Total—Federal Aviation Administration	431	.....	431	843	.....	843	776	.....	776
Coast Guard:									
Operating expenses	146	.....	146	307	.....	307	288	.....	288
Acquisition, construction, and improvements	38	.....	38	72	.....	72	84	.....	84
Retired pay	28	.....	28	58	.....	58	55	.....	55
Other	4	(**)	4	20	1	19	24	1	23
Total—Coast Guard	217	(**)	217	458	1	458	451	1	450
Maritime Administration:									
Public enterprise funds	79	28	52	107	33	73	285	48	237
Operating-differential subsidies	15	.....	15	36	.....	36	43	.....	43
Other	9	.....	9	13	.....	13	13	.....	13
Other	6	1	5	30	2	28	23	2	21
Proprietary receipts from the public .....	.....	6	-6	.....	13	-13	.....	10	-10
Intrabudgetary transactions	2	.....	2	1	.....	1	-2	.....	-2
Total—Department of Transportation	2,334	37	2,297	4,432	51	4,381	5,224	67	5,158
Department of the Treasury:									
Departmental offices	9	.....	9	29	.....	29	-127	.....	-127
Office of Revenue Sharing:									
Salaries and expenses .....	(**)	.....	(**)	1	.....	1	1	.....	1
General revenue sharing .....	(**)	.....	(**)	(**)	.....	(**)	1,126	.....	1,126
Federal Law Enforcement Training Center	1	.....	1	1	.....	1	(**)	.....	(**)
Financial Management Service:									
Salaries and expenses	11	.....	11	25	.....	25	33	.....	33
Claims, judgments, and relief acts	10	.....	10	38	.....	38	48	.....	48
Energy security reserve	-1	.....	-1	8	.....	8	7	.....	7
Other	1	.....	1	15	.....	15	42	.....	42
Total—Financial Management Service	22	.....	22	86	.....	86	129	.....	129
Federal Financing Bank:									
Oregon veterans housing .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	438	768	-330	829	1,316	-487	2,482	2,690	-208
Bureau of Alcohol, Tobacco and Firearms	20	.....	20	31	.....	31	28	.....	28
United States Customs Service	66	.....	66	120	.....	120	95	.....	95
Bureau of Engraving and Printing	-6	.....	-6	-10	.....	-10	-15	.....	-15
United States Mint	15	.....	15	33	.....	33	14	.....	14
Bureau of the Public Debt	19	.....	19	29	.....	29	35	.....	35

Tables continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$2		\$2	\$16		\$16	\$17		\$17
Processing tax returns	87		87	188		188	187		187
Examinations and appeals	113		113	223		223	227		227
Investigation, collection and taxpayer service	84		84	165		165	165		165
Payment where credit exceeds liability for tax	6		6	12		12	9		9
Refunding internal revenue collections, interest	125		125	309		309	309		309
Internal revenue collections for Puerto Rico	19		19	45		45	47		47
Other	(**)	(**)	(**)	1	(**)	(**)	1	(**)	1
Total—Internal Revenue Service	436	(**)	435	959	(**)	959	962	(**)	962
United States Secret Service	23		23	49		49	47		47
Comptroller of the Currency	12	\$1	11	32	\$7	25	37	\$12	25
Interest on the public debt:									
Public issues (accrual basis)	12,931		12,931	25,869		25,869	25,612		25,612
Special issues (cash basis)	2,027		2,027	2-1,148		-1,148	544		544
Total—Interest on the public debt	14,959		14,959	24,722		24,722	26,157		26,157
Proprietary receipts from the public		280	-280		320	-320		491	-491
Receipts from off-budget Federal entities									
Intrabudgetary transactions	-1,055		-1,055	-3,394		-3,394	-2,604		-2,604
Total—Department of the Treasury	14,959	1,049	13,910	23,518	1,643	21,874	28,367	3,193	25,174
Environmental Protection Agency:									
Salaries and expenses	44		44	104		104	105		105
Research and development	18		18	36		36	29		29
Abatement, control, and compliance	33		33	80		80	60		60
Construction grants	253		253	539		539	637		637
Hazardous substance response trust fund	34		34	68		68	81		81
Other	200	(**)	200	201	(**)	200	(**)	(**)	(**)
Proprietary receipts from the public		1	-1		3	-3		7	-7
Intrabudgetary transactions	-200		-200	-200		-200			
Total—Environmental Protection Agency	383	1	382	828	3	825	913	7	905
General Services Administration:									
Real property activities:									
FFB direct loans								1	-1
Federal buildings fund	155		155	-194		-194	-32		-32
Personal property activities	-180		-180	-220		-220	-80		-80
Information Resources Management Service	37		37	-28		-28	6		6
Federal property resources activities	108		108	112		112	-28		-28
General Activities	9		9	19		19	23		23
Proprietary receipts from the public		6	-6		6	-6		3	-3
Other		-7	7		-4	4		4	-4
Total—General Services Administration	129	-1	130	-310	3	-313	-110	9	-119
National Aeronautics and Space Administration:									
Research and development	227		227	322		322	474		474
Space flight, control, and data communications:									
FFB direct loans				-79		-79			
Other	284		284	771		771	775		775
Construction of facilities	16		16	28		28	30		30
Research and program management	99		99	210		210	213		213
Other									
Total—National Aeronautics and Space Administration	626		626	1,252		1,252	1,491		1,491
Office of Personnel Management:									
Salaries and expenses	15		15	29		29	26		26
Government payment for annuitants, employees health benefits	118		118	219		219	255		255
Payment to civil service retirement and disability fund							(**)		(**)
Civil service retirement and disability fund	2,000		2,000	3,992		3,992	3,939		3,939
Employees health benefits fund	693	536	158	1,165	1,073	92	1,110	1,183	-73
Employees life insurance fund	90	236	-146	169	321	-152	143	339	-196
Retired employees health benefits fund	1	1	(**)	2	2	(**)	2	2	(**)
Other	-1		-1	-6		-6	-19		-19
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions							(**)		(**)
Other	-3		-3	-6		-6	-5		-5
Total—Office of Personnel Management	2,914	773	2,141	5,562	1,395	4,167	5,450	1,524	3,926

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$103	\$73	\$30	\$339	\$162	\$177	\$150	\$152	-\$1
Disaster loan fund	28	56	-28	198	114	84	215	113	102
Other	1	1	(**)	3	3	(**)	6	3	3
Salaries and expenses	22	.....	22	46	.....	46	48	.....	48
FFB direct loans	15	8	7	29	26	3	19	6	14
FFB asset purchases .....	.....	1	-1	(**)	2	-2	.....	1	-1
Other .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Total—Small Business Administration	169	139	30	615	307	309	439	274	165
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	158	258	-100	324	351	-26	315	325	-10
Direct loan revolving fund	2	4	-2	4	9	-5	5	10	-5
Other	35	34	2	80	78	2	73	61	12
Compensation and pensions	48	.....	48	2,374	.....	2,374	3,480	.....	3,480
Readjustment benefits	31	.....	31	124	.....	124	219	.....	219
Medical care	701	.....	701	1,434	.....	1,434	1,358	.....	1,358
Medical and prosthetic research	14	.....	14	29	.....	29	30	.....	30
General operating expenses	52	.....	52	202	.....	202	198	.....	198
Construction projects	32	.....	32	78	.....	78	95	.....	95
Post-Vietnam era veterans education account	12	.....	12	46	.....	46	46	.....	46
Insurance funds:									
National service life	60	.....	60	144	.....	144	157	.....	157
United States government life	2	.....	2	5	.....	5	8	.....	8
Veterans special life	4	4	(**)	9	9	(**)	9	9	1
Other	4	.....	4	36	.....	36	15	.....	15
Proprietary receipts from the public:									
National service life .....	.....	33	-33	.....	70	-70	.....	71	-71
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	30	-30	.....	61	-61	.....	48	-48
Intrabudgetary transactions	-4	.....	-4	-38	.....	-38	-62	.....	-62
Total—Veterans Administration	1,153	363	790	4,850	577	4,274	5,948	524	5,422
Independent agencies:									
Action	13	.....	13	27	.....	27	39	.....	39
Board for International Broadcasting	-4	.....	-4	31	.....	31	7	.....	7
Consumer Product Safety Commission	4	.....	4	6	.....	6	6	.....	6
Corporation for Public Broadcasting .....	.....	.....	.....	200	.....	200	160	.....	160
District of Columbia:									
Federal payment	8	.....	8	140	.....	140	491	.....	491
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	35	-35
Equal Employment Opportunity Commission	11	.....	11	24	.....	24	24	.....	24
Export-Import Bank of the United States	71	155	-84	144	488	-344	386	456	-70
Federal Communications Commission	7	.....	7	15	.....	15	14	.....	14
Federal Deposit Insurance Corporation	456	561	-105	910	942	-32	1,193	576	617
Federal Emergency Management Agency:									
Public enterprise funds	28	41	-13	42	92	-50	74	45	29
Salaries and expenses	8	.....	8	17	.....	17	18	.....	18
Emergency management and planning assistance	48	.....	48	87	.....	87	50	.....	50
Emergency food distribution and shelter program .....	(**)	.....	(**)	(**)	.....	(**)	20	.....	20
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	4	(**)	-3	8	-11	7	6	1
Federal Savings and Loan Insurance Corp. fund	384	127	257	640	223	417	108	453	-345
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	7	.....	7	12	.....	12	10	.....	10
Intergovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Appalachian Regional Commission	11	(**)	11	25	(**)	24	39	(**)	39
Other .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Interstate Commerce Commission	3	.....	3	7	.....	7	8	.....	8
Legal Services Corporation	1	.....	1	26	.....	26	28	.....	28
Merit Systems Protection Board	2	.....	2	3	.....	3	3	.....	3
National Archives and Record Administration	6	.....	6	14	.....	14	17	.....	17
National Credit Union Administration:									
Central liquidity facility	14	18	-4	33	35	-2	29	32	-3
Other	14	2	13	32	9	23	22	19	2

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$14		\$14	\$28		\$28	\$33		\$33
National Endowment for the Humanities	11		11	20		20	21		21
Institute of Museum Services	4		4	5		5	5		5
National Labor Relations Board	9		9	21		21	22		22
National Science Foundation	122		122	251		251	220		220
National Transportation Safety Board	2		2	4		4	3		3
Nuclear Regulatory Commission	24		24	60		60	66		66
Panama Canal Commission	27	\$32	-6	78	\$68	10	65	\$72	-7
Postal Service:									
Public Enterprise Funds	2,671	3,004	-333	5,617	6,107	-490	5,203	5,825	-621
Payment to the Postal Service Fund	-10		-10	163		163	196		196
Railroad Retirement Board:									
Federal windfall subsidy	31		31	63		63	66		66
Federal payment to the railroad retirement accounts	(**)		(**)	100		100	25		25
Milwaukee railroad restructuring, administration	1		1	1		1	-1		-1
Railroad retirement accounts:									
Social security equivalent benefit account	315		315	632		632	619		619
Benefits payments and claims	188		188	377		377	357		357
Advances to the railroad retirement account from the FOASI trust fund	-62		-62	-123		-123			
Advances to the railroad retirement account from the FDI trust fund	-4		-4	-8		-8	-8		-8
Disbursements for the payment of FOASI benefits	62		62	124		124	112		112
Disbursements for the payment of FDI benefits	4		4	7		7	8		8
Administrative expenses	3		3	7		7	7		7
Interest on refunds of taxes	(**)		(**)	(**)		(**)	(**)		(**)
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds									
Interest on advances to railroad accounts									
Repayment of advances by railroad retirement board									
Federal payments to the railroad social security equivalent benefit account				67		67	-25		-25
Federal payments to the rail industry pension fund									
Total—Railroad Retirement Board	538		538	1,247		1,247	1,160		1,160
Securities and Exchange Commission	7		7	17		17	17		17
Smithsonian Institution	16		16	38		38	38		38
Tennessee Valley Authority:									
FFB direct loans	4		4	11		11	15		15
Other	620	383	236	1,177	794	384	977	732	245
United States Information Agency	57	(**)	57	123	(**)	123	123	(**)	123
United States Railway Association	(**)		(**)	(**)		(**)	1		1
United States Synthetic Fuels Corp							7		7
Other independent agencies	44	2	42	70	9	61	81	5	76
Total—Independent agencies	5,256	4,330	926	11,362	8,773	2,589	11,006	8,264	2,742
Undistributed offsetting receipts:									
Other interest					901	-901		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	(**)		(**)	(**)		(**)
Department of Defense—Civil:									
Education Benefits fund	-25		-25	-50		-50	-29		-29
Military retirement fund	-1,454		-1,454	-2,898		-2,898	-2,968		-2,968
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-229		-229	-458		-458	-398		-398
Federal disability insurance trust fund (OFF-BUDGET)	-22		-22	-44		-44	-38		-38
Federal hospital insurance trust fund	-136		-136	-272		-272	-234		-234
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-6		-6	-7		-7
Office of Personnel Management:									
Civil Service retirement and disability fund	-337		-337	-721		-721	-671		-671
Subtotal	-2,206		-2,206	-4,450		-4,450	-4,344		-4,344

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$2	.....	-\$2	-\$2	.....	-\$2	-\$2	.....	-\$2
Department of Defense—Civil:									
Education benefits fund	-6	.....	-6	-3	.....	-3	1	.....	1
Military retirement fund	-1,113	.....	-1,113	2,361	.....	2,361	1,455	.....	1,455
Soldiers' and Airmen's Home permanent fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Corps of Engineers	1	.....	1	9	.....	9	-6	.....	-6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-20	.....	-20	-39	.....	-39	-606	.....	-606
Federal disability insurance trust fund (OFF-BUDGET)	-15	.....	-15	-21	.....	-21	-70	.....	-70
Federal hospital insurance trust fund	-3	.....	-3	-10	.....	-10	-20	.....	-20
Federal supplementary medical insurance trust fund ..	-16	.....	-16	-44	.....	-44	-59	.....	-59
Department of Labor:									
Unemployment trust fund	27	.....	27	16	.....	16	-2	.....	-2
Department of State:									
Foreign Service retirement and disability fund .....	(**)	.....	(**)	(**)	.....	(**)	-1	.....	-1
Department of Transportation:									
Airport and airway trust fund	-1	.....	-1	-1	.....	-1	-1	.....	-1
Highway trust fund	-4	.....	-4	-5	.....	-5	-30	.....	-30
Environmental Protection Agency:									
Post-closure liability trust fund	1	.....	1	1	.....	1	-1	.....	-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-117	.....	-117	-116	.....	-116	-247	.....	-247
Veterans Administration:									
United States government life insurance fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
National service life insurance fund	-1	.....	-1	-3	.....	-3	-3	.....	-3
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-51	.....	-51	-75	.....	-75	-54	.....	-54
Other	-3	.....	-3	-6	.....	-6	-5	.....	-5
Subtotal	-1,326	.....	-1,326	2,062	.....	2,062	349	.....	349
Unrealized Discount on trust fund investments .....	(**)	.....	(**)	-3	.....	-3	-2	.....	-2
Rents and royalties on the Outer Continental Shelf lands ..	.....	\$49	-49	.....	\$1,524	-1,524	.....	\$266	-266
Total—Undistributed offsetting receipts	-3,535	49	-3,584	-2,392	2,425	-4,817	-3,997	266	-4,263
Total outlays	90,348	10,378	79,973	187,828	23,587	164,239	191,827	22,304	169,524
Total on-budget	74,014	10,376	63,639	158,006	23,587	132,419	161,252	22,304	138,946
Total off-budget	18,334	(**)	18,334	31,820	(**)	31,820	30,576	(**)	30,576
Total surplus (+) or deficit(-)			-27,006			-52,280			-60,472
Total on-budget			-25,461			-50,396			-57,533
Total off-budget			-1,524			-1,664			-2,939

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$6,200	\$4,542
Receipts from off-budget Federal entities .....	.....	.....
Intrabudgetary transactions	20,161	20,230
Total receipts offset against outlays	26,362	24,772

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

²Includes a purchase of trust fund securities at a premium.

³Includes receipt of \$200 million from Conrail.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, November 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$40,579	\$54,245	\$62,889	\$2,110,304	\$2,123,970	\$2,164,549
Federal Financing Bank .....	.....	.....	14,194	15,000	15,000	15,000
Total public debt securities	40,579	54,245	77,083	2,125,304	2,138,970	2,179,549
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	- 1	- 196	- 10	4,217	4,023	4,022
Total federal securities	40,578	54,049	77,073	2,129,522	2,142,993	2,183,571
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	227	7,762	19,820	383,919	391,455	391,682
Total borrowing from the public	40,352	46,287	57,253	1,745,602	1,751,538	1,791,889
Accrued interest payable to the public	- 9,362	- 4,588	- 2,726	29,481	34,254	24,893
Allocations of special drawing rights	101	- 31	166	5,945	5,814	5,914
Deposit funds	559	- 2,605	- 214	10,944	7,780	8,339
Miscellaneous liability accounts (includes checks outstanding etc.)	- 5,149	- 5,202	- 171	16,477	16,423	11,274
Total liability accounts	26,500	33,861	54,308	1,808,448	1,815,809	1,842,310
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	38	- 4,985	- 1,880	7,514	2,491	2,529
Tax and loan note accounts	3,353	- 9,391	- 5,129	23,870	11,126	14,478
Balance	3,391	- 14,376	- 7,009	31,384	13,617	17,007
Special drawing rights:						
Total holdings	199	- 6	406	8,295	8,090	8,289
SDR certificates issued to Federal Reserve Banks .....	.....	.....	- 100	- 5,018	- 5,018	- 5,018
Balance	199	- 6	306	3,277	3,072	3,271
Reserve position on the U.S. quote in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	424	- 56	605	2,043	1,563	1,987
Letter of credit issued to IMF	- 91	- 170	- 72	- 10,489	- 10,568	- 10,659
Dollar deposits with the IMF	3	9	1	- 64	- 59	- 56
Receivable/payable (-) for interim maintenance of value adjustments	- 215	27	- 273	- 331	- 89	- 303
Balance	122	- 190	261	10,858	10,547	10,669
Loans to International Monetary Fund	- 38	- 64	7	1,047	1,021	983
Other cash and monetary assets	- 953	- 774	1,142	11,317	11,496	10,543
Total cash and monetary assets	2,721	- 15,410	- 5,293	57,883	39,752	42,473
Miscellaneous asset accounts	- 3,190	- 2,916	- 786	17,738	18,011	14,822
Total asset accounts	- 469	- 18,328	- 6,078	75,621	57,763	57,295
Excess of liabilities (+) or assets (-)	+ 26,969	+ 52,188	+ 60,388	+ 1,732,827	+ 1,758,046	+ 1,785,015
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	37	73	86	.....	36	73
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+ 27,006	+ 52,260	+ 60,472	+ 1,732,827	+ 1,758,082	+ 1,785,088

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

... No transactions.

(*) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, November 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,758,046	\$1,732,827	\$1,512,576
Adjustments during current fiscal year for changes in composition of unified budget .....	.....	.....	.....
Excess of liabilities beginning of period (current basis)	1,758,046	1,732,827	1,512,576
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	27,006	52,260	60,472
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	27,006	52,260	60,472
Total—on-budget (Table 2)	25,481	50,396	57,533
Total—off-budget (Table 2)	1,524	1,864	2,939
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-34	-70	-86
Increment on gold .....	.....	.....	.....
Proceeds from currency .....	.....	.....	.....
Profit on sale of gold .....	.....	.....	.....
Net gain (-)/loss for IMF loan valuation adjustment	-3	-3	.....
Total—transactions not applied to current year's surplus or deficit	-37	-73	-86
Excess of liabilities close of period	1,785,015	1,785,015	1,572,962

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, November 1986 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	(**)	-\$1	\$6	\$6	\$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$1	-\$2	-7	37	36	35
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	7	-2	117	123	124
Department of the Interior:						
Bureau of Land Management	(**)	-1	(**)	15	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				3	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-200		1,625	1,425	1,425
Total agency securities	-1	-196	-10	4,217	4,023	4,022

....No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1986 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,769	— \$11,657	— \$2,281	\$24,800	\$11,374	\$13,143
Commerce, Fishing Vessels, NOAA						
Export-Import Bank of the United States						
Federal Emergency Management Agency:						
National Insurance Development Fund	8	8	1	76	76	84
Federal Financing Bank	— 1,250	— 752	— 13,562	141,598	142,096	140,846
Federal Housing Administration:						
General insurance				1,396	1,396	1,396
Special risk insurance				1,912	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation				52	52	52
Rural Communication Development Fund			2	25	25	25
Rural Electrification Administration		39	62	7,865	7,904	7,904
Rural Telephone Bank				759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	160	— 1,980	— 1,625	4,276	2,136	2,296
Agricultural credit insurance fund		— 945	— 815	8,065	7,120	7,120
Rural development insurance fund		— 345	— 210	1,861	1,516	1,516
Federal Crop Insurance Corp				113	113	113
Secretary of Education:						
College housing loans				2,587	2,587	2,587
Secretary of Energy:						
Alternative fuel production, DOE						
Bonneville Power Administration				1,459	1,459	1,459
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		275	250	5,351	5,626	5,626
Low-Rent Public housing	100	— 290	96	490	100	200
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account				2,128	2,128	2,128
Railroad retirement social security equivalent fund	176	365	333	2,003	2,192	2,368
Secretary of Transportation:						
Aircraft purchase loan guarantee program				17	17	17
Federal ship revolving fund	25	35	245	1,375	1,385	1,410
Railroad revitalization and improvement				12	12	12
Rail service assistance						
Regional rail reorganization				96	96	96
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	988	— 15,247	— 17,504	210,468	194,233	195,221
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States				14,268	14,268	14,268
National Credit Union Administration	— 4	— 2	— 3	104	104	102
Postal Service				2,854	2,854	2,854
Tennessee Valley Authority	236	674	49	15,077	15,515	15,751
U.S. Railway Association				74	74	74
Total borrowing from the Federal Financing Bank	232	672	46	32,377	32,815	33,049

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	(**)	(**)	\$4	\$4	\$4
Department of Commerce	(**)	(**)	\$15	12	11	11
Department of Energy	\$21	\$63	58	1,423	1,465	1,486
Department of Health and Human Services		5	-1	7	12	12
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	236	389	235	5,525	5,678	5,914
Agency securities	(**)	(**)		134	134	134
Government National Mortgage Association:						
Management and liquidating functions fund::						
Public debt securities	14	13	59	417	416	430
Agency securities		(**)	-4	74	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	30	46	45	1,301	1,318	1,347
Agency securities	4	4		9	9	13
Participation sales fund:						
Public debt securities	53	37	40	2,243	2,227	2,280
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other	(**)	(**)				(**)
Department of the Interior	-5	-2,835	61	4,006	1,176	1,171
Department of Labor	-12	-28	-5	409	393	381
Department of Transportation	-1	1	4	146	148	147
Department of the Treasury	97	105	-1,650	481	489	586
Veterans Administration:						
Veterans reopened insurance fund	-2	-4	-9	608	606	604
Independent agencies:						
Export-Import Bank of the United States	580	347	104	124	-108	472
Federal Emergency Management Agency:						
National insurance development fund		40	-29		40	40
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-257	-437	345	4,717	4,538	4,280
Agency securities				67	67	67
Postal Service	192	-14	43	3,803	3,598	3,790
National Credit Union Administration	2	-23	(**)	1,383	1,359	1,360
Other	-10	1	24	1,236	1,247	1,237
Total public debt securities	939	-2,294	-662	27,848	24,615	25,554
Total agency securities	4	4	-4	296	296	301
Total Federal funds	943	-2,289	-666	28,144	24,911	25,854
Trust funds:						
Legislative Branch:						
United States Tax Court			(**)	2	2	2
Library of Congress	2	2	2	1	1	3
The Judiciary:						
Judicial survivors annuity fund	(**)	-1	2	113	112	112
Funds Appropriated to the President		(**)	(**)	1	1	1
Department of Agriculture	5	5	(**)	4	4	9
Department of Commerce			(**)			
Department of Defense—Military	(**)	-1	1	9	7	7
Department of Defense—Civil	1,094	8,090	9,095	20,870	27,866	28,960
Other	38	54	35	484	500	539
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-1,036	-1,092	924	36,948	36,892	35,856
Agency securities						
Federal disability insurance trust fund	-305	-556	-213	8,335	8,085	7,780
Federal hospital insurance trust fund:						
Public debt securities	467	17	-733	37,885	37,435	37,902
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-434	-1,175	-255	9,424	8,684	8,250
Other	(**)	1	3	40	41	41

Table continued on next page.

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1986 and Other Periods
(In millions)—Continued**

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	-\$5	-\$30	-\$19	\$158	\$133	\$128
Department of Labor:						
Unemployment trust fund	877	674	714	21,240	21,037	21,914
Other	2	-5	-5	34	28	30
Department of State:						
Foreign service retirement and disability fund	-14	-25	-4	2,940	2,929	2,915
Other						
Department of Transportation:						
Airport and airway trust fund	-66	148	235	8,596	8,810	8,744
Highway trust fund	-84	1,030	-174	11,499	12,613	12,529
Other	-1	-1		4	4	3
Department of the Treasury	(**)	-50	3	428	378	378
Environmental Protection Agency	-16	-20	-43	294	291	275
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,306	2,864	11,324	154,045	158,215	156,909
Agency securities				175	175	175
Employees health benefits fund	-158	-95	73	1,417	1,481	1,322
Employees life insurance fund	145	152	198	7,401	7,408	7,553
Retired employees health benefits fund			(**)	5	5	5
Veterans Administration:						
Government life insurance fund	-2	-5	-7	245	242	239
National service life insurance:						
Public debt securities	-37	-76	-69	9,633	9,594	9,557
Agency securities				135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	1,014	1,014	1,014
General Post Fund National Homes		(**)	1	19	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	112	44	-618	15,856	15,788	15,900
Harry S. Truman Memorial Scholarship Trust Fund	(**)	(**)	1	44	44	44
Japan-United States Friendship Commission		(**)	-3	17	17	17
Railroad Retirement Board	6	101	18	5,998	6,093	6,099
Other	(**)	1	1	5	6	6
Total public debt securities	-716	10,052	20,486	355,011	365,779	365,062
Total agency securities				765	765	765
Total trust funds	-716	10,052	20,486	355,776	366,544	365,827
Grand total	227	7,762	19,820	383,919	391,455	391,682

... No transactions.

(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	\$31,123	\$24,122											\$55,246	\$54,002
Corporation income taxes	540	1,748											2,288	2,571
Social insurance taxes and contributions:														
Employment taxes and contributions	19,583	19,015											38,598	35,314
Unemployment insurance	1,135	2,377											3,512	3,582
Other retirement contributions	460	360											820	814
Excise taxes	2,708	2,488											5,195	6,199
Estate and gift taxes	647	488											1,135	1,138
Customs duties	1,281	1,090											2,371	2,134
Miscellaneous receipts	1,534	1,279											2,814	3,298
Total—budget receipts this year ..	59,012	52,967											111,979	.....
(On-budget)	43,865	38,158											82,023	.....
(Off-budget)	15,147	14,809											29,958	.....
Total—budget receipts prior year	57,886	51,166											.....	109,051
(On-budget)	43,800	37,615											.....	81,415
(Off-budget)	14,085	13,551											.....	27,636
Outlays														
Legislative Branch	158	113											271	269
The Judiciary	73	73											147	172
Executive Office of the President ..	11	9											20	19
Funds Appropriated to the President:														
International security assistance ..	321	1,463											1,784	1,887
International development assistance	267	134											402	531
Other	406	14											420	-5
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	3,376	3,403											6,779	7,238
Other	2,358	1,775											4,133	4,432
Department of Commerce	166	159											325	386
Department of Defense:														
Military:														
Department of the Army	6,019	5,565											11,584	11,221
Department of the Navy	7,476	6,955											14,430	14,578
Department of the Air Force	7,850	6,615											14,465	14,745
Defense agencies	1,181	1,062											2,243	2,309
Total Military	22,525	20,197											42,722	42,853
Civil	1,735	1,742											3,478	3,449
Department of Education	1,455	1,543											2,997	3,402
Department of Energy	839	907											1,746	1,974
Department of Health and Human Services, except Social Security:														
Public Health Service	802	734											1,534	1,487
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,351	2,102											4,453	4,127
Federal hospital ins. trust fund ..	4,637	3,780											8,418	8,231
Federal supp. med. ins. trust fund	2,875	2,227											5,103	4,391
Other	1,505	1,484											2,989	3,046
Social Security Administration	2,644	229											2,872	2,636
Family Support Administration	1,024	914											1,939	2,129
Human Development Service	266	450											715	857
Other	-1,963	-1,986											-3,948	-4,140
Department of Health and Human Services:														
Federal old-age and survivors ins. trust fund	14,956	14,958											29,914	28,504
Federal disability ins. trust fund	1,713	1,699											3,412	3,222
Other	-906	-37											-943	-38

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,312	\$1,450											\$2,762	\$2,695
Department of the Interior	639	372											1,010	773
Department of Justice	337	306											644	580
Department of Labor:														
Unemployment trust fund	1,352	1,210											2,562	2,502
Other	-94	574											480	410
Department of State	236	324											560	703
Department of Transportation:														
Highway trust fund	1,097	1,122											2,219	2,882
Other	966	1,175											2,161	2,275
Department of the Treasury:														
Interest on the public debt	9,763	14,959											24,722	26,157
General revenue sharing														1,126
Other	-1,798	-1,049											-2,847	-2,109
Environmental Protection Agency	443	382											825	905
General Services Administration	-443	130											-313	-119
National Aeronautics and Space Administration	625	626											1,252	1,491
Office of Personnel Management	2,026	2,141											4,167	3,926
Small Business Administration	279	30											309	165
Veterans Administration:														
Compensation and pensions	2,326	48											2,374	3,480
National service life	46	26											74	88
Government service life	3	2											5	8
Other	1,109	712											1,821	1,848
Independent agencies:														
Postal Service	15	-343											-327	-425
Tennessee Valley Authority	155	240											395	260
Other independent agencies	1,492	1,029											2,521	2,907
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,244	-2,206											-4,450	-4,344
Interest received by trust funds	3,390	-1,328											2,062	349
Rents and royalties on Outer Continental Shelf lands	-1,475	-49											-1,524	-266
Other	-905												-905	-2
Totals this year:														
Total outlays	84,267	79,973											164,239	.....
(On-budget)	66,760	63,639											132,419	.....
(Off-budget)	15,466	16,334											31,620	.....
Total—surplus (+) or deficit (-) ..	-25,255	-27,006											-52,260	.....
(On-budget)	-24,915	-25,461											-50,396	.....
(Off-budget)	-340	-1,524											-1,664	.....
Totals—outlays prior year	84,973	84,551											.....	169,524
(On-budget)	69,559	69,389											.....	138,948
(Off-budget)	15,413	15,163											.....	30,576
Total—surplus (+) or deficit (-) prior year	-27,087	-33,386											.....	-60,472
(On-budget)	-25,759	-31,774											.....	-57,533
(Off-budget)	-1,328	-1,612											.....	-2,939

....No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of November 30, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	\$254	\$163	\$92	\$515	\$347	\$169	\$8,596	\$8,810	\$8,744
Black lung disability	54	50	4	110	101	8	.....	.....	.....
FDIC .....	.....	-105	105	.....	-32	32	15,856	15,788	15,900
Federal disability, insurance	1,394	1,699	-305	2,809	3,412	-603	8,335	8,085	7,780
Federal employees life and health .....	.....	12	-12	.....	-60	60	8,823	8,893	8,880
Federal employees retirement	824	2,022	-1,198	1,676	4,036	-2,360	157,272	161,431	160,111
Federal hospital insurance	4,111	3,777	333	8,174	8,411	-237	38,340	37,890	38,357
Federal old-age and survivors insurance	13,738	14,958	-1,220	28,653	29,914	-1,261	36,948	36,892	35,856
Federal supplementary medical insurance	1,510	1,748	-239	3,033	4,148	-1,115	9,424	8,684	8,250
Revenue sharing .....	.....	(**)	(**)	.....	(**)	(**)	.....	.....	.....
Highways	1,083	16	1,067	2,249	36	2,213	11,499	12,613	12,529
Military advances .....	.....	207	-207	.....	360	-360	.....	.....	.....
Railroad retirement	305	506	-202	779	1,016	-237	5,998	6,093	6,099
Military retirement	2,567	1,485	1,082	11,062	2,969	8,092	20,870	27,866	28,960
Unemployment	2,353	1,202	1,152	3,536	2,542	993	21,240	21,037	21,914
Veterans life insurance	1	29	-28	4	79	-76	11,027	10,985	10,946
All other trust	91	1,010	-919	155	2,114	-1,958	1,547	1,478	1,503
Total trust fund receipts and outlays ...	28,286	28,780	-494	62,754	59,392	3,362	355,778	368,544	365,827
Interfund receipts offset against Federal fund outlays	-5,080	-5,080	.....	-16,875	-16,875	.....		
Trust fund receipts and outlays on the basis of tables 4 & 5 and investments held from Table 6-D	23,206	23,700	-494	45,879	42,517	3,362			
Total Federal fund receipts and outlays	29,780	56,291	-26,512	66,094	121,718	-55,622			
Interfund receipts offset against Federal fund outlays	-18	-18	.....	6	6	.....		
Federal fund receipts & outlays on the basis of table 4 & 5	29,762	56,273	-26,512	66,100	121,722	-55,622			
Net budget receipts & outlays	52,967	79,973	-27,006	111,979	164,239	-52,280			

¹Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

.....No transactions.

(**): Less than \$500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, November 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$24,122	\$55,246	\$54,002
Corporation income taxes	1,748	2,288	2,571
Social insurance taxes and contributions:			
Employment taxes and contributions	19,015	38,598	35,314
Unemployment insurance	2,377	3,512	3,582
Other retirement contributions	360	820	814
Excise taxes	2,488	5,195	6,199
Estate and gift taxes	488	1,135	1,138
Customs	1,090	2,371	2,134
Miscellaneous	1,279	2,814	3,298
Total	52,967	111,979	109,051
OUTLAYS			
National defense	20,907	44,084	44,094
International affairs	1,986	3,246	3,235
General science, space, and technology	708	1,502	1,726
Energy	553	958	987
Natural resources and environment	973	2,172	2,301
Agriculture	3,162	6,735	7,355
Commerce and housing credit	182	775	371
Transportation	2,399	4,505	5,265
Community and regional development	478	1,213	1,553
Education, training, employment and social services	2,504	4,855	5,357
Health	3,153	6,400	5,905
Medicare	5,526	12,559	11,678
Income security	9,130	19,497	20,097
Social security	16,656	33,326	31,491
Veterans benefits and services	797	4,288	5,434
Administration of justice	505	1,044	983
General government	371	580	661
General purpose fiscal assistance	-2	282	1,891
Interest	12,441	22,392	23,752
Undistributed offsetting receipts	-2,455	-6,174	-4,611
Total	79,973	164,239	169,524

Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

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